

General Assembly

Amendment

January Session, 2007

LCO No. 9398

HB0728209398HD0

Offered by:

REP. STAPLES, 96th Dist.

REP. PERONE, 137th Dist.

REP. MINER, 66th Dist.

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REP. RITTER, 38th Dist.

To: Subst. House Bill No. **7282**

File No. 556

Cal. No. 469

"AN ACT CONCERNING PROPERTY TAX DELINQUENCIES OF TELECOMMUNICATIONS COMPANIES."

- 1 After the last section, add the following and renumber sections and
- 2 internal references accordingly:
- 3 "Sec. 501. Subdivision (4) of subsection (a) of section 7-536 of the
- 4 general statutes is repealed and the following is substituted in lieu
- 5 thereof (*Effective October 1, 2007*):
- 6 (4) "Local capital improvement project" means a municipal capital
- 7 expenditure project for any of the following purposes: (A) Road
- 8 construction, renovation, repair or resurfacing, (B) sidewalk and
- 9 pavement improvements, (C) construction, renovation, enlargement or
- 10 repair of sewage treatment plants and sanitary or storm, water or
- 11 sewer lines, including separation of lines, (D) public building

12 construction other than schools, including renovation, repair, code 13 compliance, energy conservation and fire safety projects, (E) 14 construction, renovation, enlargement or repair of dams, bridges and 15 flood control projects, (F) construction, renovation, enlargement or 16 repair of water treatment or filtration plants and water mains, (G) 17 construction, renovation or enlargement of solid waste facilities, (H) 18 improvements to public parks, (I) the preparation and revision of local 19 capital improvement plans projected for a period of not less than five 20 years and so prepared as to show the general description, need and 21 estimated cost of each individual capital improvement, 22 improvements to emergency communications systems, (K) public 23 housing projects, including renovations and improvements and energy 24 conservation and the development of additional housing, (L) 25 renovations to or construction of veterans' memorial monuments, (M) 26 thermal imaging systems, (N) bulky waste and landfill projects, (O) the 27 preparation and revision of municipal plans of conservation and 28 development adopted pursuant to section 8-23, provided such plans 29 are endorsed by the legislative body of the municipality not more than 30 one hundred eighty days after adoption by the commission, (P) 31 acquisition of automatic external defibrillators, [and] (Q) floodplain 32 management and hazard mitigation activities. "Local capital 33 improvement project" means only capital expenditures and includes repairs incident to reconstruction and renovation but does not include 34 35 ordinary repairs and maintenance of an ongoing nature and 36 "floodplain management" and "hazard mitigation" shall have the same 37 meaning as in section 25-68j, and (R) activities related to the planning 38 of a municipal broadband network, provided the speed of the network 39 will be not less than three hundred eighty-four thousand bits per 40 second.

Sec. 502. (NEW) (*Effective July 1, 2007*) (a) There shall be a Broadband Internet Coordinating Council, which shall include representatives from both the private and public sectors. The council shall consist of ten members, two of whom shall be appointed by the Governor, two of whom shall be appointed by the president pro

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46 tempore of the Senate, two of whom shall be appointed by the speaker 47 of the House of Representatives, one of whom shall be appointed by 48 the majority leader of the Senate, one of whom shall be appointed by 49 the majority leader of the House of Representatives, one of whom shall 50 be appointed by the minority leader of the Senate and one of whom 51 shall be appointed by the minority leader of the House of 52 Representatives. One of each of the two members appointed by the 53 Governor, the president pro tempore of the Senate and the speaker of 54 the House of Representatives shall have specific expertise in the area of 55 telecommunications. Members of the council shall serve without 56 compensation, except for necessary expenses incurred in the performance of their duties. Members shall serve on the council for 57 58 terms of two years each and no member shall serve for more than two 59 consecutive terms. The chairperson of the Public Utilities Control 60 Authority, or the chairperson's designee, and the Secretary of the 61 Office of Policy and Management, or the secretary's designee, shall be 62 ex-officio members of the council without vote and shall attend its 63 meetings. Any member who fails to attend three consecutive meetings 64 or fifty per cent of all meetings during any calendar year shall be 65 deemed to have resigned. The president pro tempore of the Senate and 66 the speaker of the House of Representatives shall jointly choose a 67 chairperson and a vice-chairperson to act in the chairperson's absence.

- (b) The council shall meet at least quarterly, commencing on or before September 1, 2008. A majority of the members in office shall constitute a quorum.
- 71 (c) The duties of the council shall be to: (1) Monitor trends and 72 developments in the state's efforts to develop a state-wide world-class 73 communications infrastructure; and (2) issue any reports it deems 74 necessary to the joint standing committee of the General Assembly 75 having cognizance of matters relating to technology.
- Sec. 503. Subsection (c) of section 12-692 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July* 78 1, 2007):

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(c) There is hereby imposed a one and one-half per cent surcharge on machinery rented within the state by a rental company to a lessee for a period of less than thirty-one days. The rental surcharge shall be imposed on the total amount the rental company charges the lessee for the rental of the machinery. Such surcharge shall be in addition to any tax otherwise applicable to any such transaction, and shall be includable in the measure of the sales and use taxes imposed under chapter 219. For purposes of this subsection, such period shall commence on the date any such machinery is rented to the lessee, and terminate on the date such machinery is returned to the rental company.

Sec. 504. Subdivision (7) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective* October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007):

(7) Subject to the provisions of sections 12-87 and 12-88, the real property of, or held in trust for, a corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes and used exclusively for carrying out one or more of such purposes and the personal property of, or held in trust for, any such corporation, provided (A) any officer, member or employee thereof does not receive or at any future time shall not receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiary of its strictly charitable purposes, and (B) in 1965, and quadrennially thereafter, a statement shall be filed on or before the first day of November with the assessor or board of assessors of any town, consolidated town and city or consolidated town and borough, in which any of its property claimed to be exempt is situated. Such statement shall be filed on a form provided by such assessor or board of assessors. The real property shall be eligible for the exemption regardless of whether it is used by another corporation organized exclusively for scientific, educational, literary, historical or charitable purposes or for two or more such purposes. On and after

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113 July 1, 1967, housing subsidized, in whole or in part, by federal, state 114 or local government and housing for persons or families of low and 115 moderate income shall not constitute a charitable purpose under this 116 section. As used in this subdivision, "housing" shall not include real 117 property used for temporary housing belonging to, or held in trust for, 118 any corporation organized exclusively for charitable purposes and 119 exempt from taxation for federal income tax purposes, the primary use 120 of which property is one or more of the following: (i) An orphanage; 121 (ii) a drug or alcohol treatment or rehabilitation facility; (iii) housing 122 for homeless, retarded or mentally or physically handicapped 123 individuals, or for battered or abused women and children; (iv) 124 housing for ex-offenders or for individuals participating in a program 125 sponsored by the state Department of Correction or judicial branch; 126 and (v) short-term housing operated by a charitable organization 127 where the average length of stay is less than six months. The operation 128 of such housing, including the receipt of any rental payments, by such 129 charitable organization shall be deemed to be an exclusively charitable 130 purpose.

Sec. 505. Subdivision (14) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2007 and applicable to assessment years commencing on or after October 1, 2007*):

(14) Subject to the provisions of section 12-88, real property and its equipment owned by, or held in trust for, any religious organization and exclusively used as a school, a daycare facility, a Connecticut nonprofit camp or recreational facility for religious purposes, a parish house, an orphan asylum, a home for children, a thrift shop, the proceeds of which are used for charitable purposes, a reformatory or an infirmary or for two or more of such purposes.

Sec. 506. Subdivision (58) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2007 and applicable to assessment years commencing on or after October 1, 2007*):

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146 (58) Subject to authorization of the exemption by ordinance in any 147 municipality, any real or personal property leased to a charitable, 148 religious or nonprofit organization, exempt from taxation for federal 149 income tax purposes, provided such property is used exclusively for 150 the purposes of such charitable, religious or nonprofit organization 151 and not otherwise exempt under this section."